

South Dakota
**CONTRACTORS' EXCISE
 TAX RETURN**

Reporting Period
 Return
 Return Due
 F

CHECK FOR CHANGE OF ADDRESS BELOW

License # _____

Check if out of business
 Last day of business: _____

EXCISE TAX CALCULATIONS	GROSS	TAXABLE	RATE	TAX DUE
1. Gross Receipts				
2. Owner-Furnished Materials				
3. Deductions (Subcontractors Receipts, Out-of-state)				
4. Special Jurisdiction Receipts (Detail in City Section)				
5. Net State Excise Taxable (Line 1 plus Line 2, minus Line 3, minus Line 4)			x 2%	
6. Net Sales and/or Use Taxable			x 4%	
7. Total State Tax Due (Line 5 plus Line 6)				
8. City & Special Jurisdiction Tax Calculation Detail:				
9. City/Special Jurisdiction Name	Code	Taxable	Rate	Tax Due
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.				
22. Total City/Special Jurisdiction Tax (Add Lines 10 through 21)				
23. Total Tax Due (Line 7 plus Line 22)				
24. Penalty/Interest				
25. Adjustment (Previous Credit/Balance Due)				
26. Total Due (Line 23 plus Line 24 plus Line 25)				
27. Amount Remitted				

I declare under the penalties of perjury this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

 Date

 Preparer

 Date

 Licensee

Change of Address: Please use the box provided on the return to correct your address, or notify the South Dakota Business Tax Division. If only your mailing address changes and the business location remains the same, note "Mailing Address Change Only". A new license card with the new address will be mailed to you.

Change of Ownership: If the ownership status of a licensed business changes, the department must be notified. (For example, from sole ownership to a partnership, from a partnership to a corporation, etc.) When a partner sells out or otherwise disassociates from the business, a new license number may not be issued, but the department must be notified.

Business Discontinued: A tax licensee canceling the license should use the box provided on the return. All tax for which the licensee is liable becomes due immediately when the holder of a tax license: A) has a change in the type of ownership of the business requiring a new license; B) discontinues business; or C) sells the business. The Department of Revenue should be notified immediately, and the license should be surrendered for cancellation within thirty (30) days. A final tax return and remittance of all taxes due are necessary. Application for a new tax license should be made in the name of the new owner(s) of the business.

Signing the Return: Both the preparer and the licensee must sign each return before submitting to the Department of Revenue. **Please do NOT staple or paper clip the check to the return.**

Interest/Penalty: Interest: 1.25% (.0125) of the tax liability each month or part thereof for any tax unpaid after the due date (a minimum of \$5.00 interest is due the first month). **Penalty:** 10% (.10) of the tax liability (minimum \$10.00 penalty, even if no tax is due) is assessed if a return is not received within the next month following the due date.

You MUST file this return, even if no tax is due for this reporting period. Penalty and interest will be charged if no return is filed.

MAKE CHECKS PAYABLE TO: SOUTH DAKOTA STATE TREASURER

Mail Returns to: **Department of Revenue**
 Remittance Center
 P.O. Box 5055
 Sioux Falls, SD 57117-5055

If you have any questions regarding the completion of the return and/or worksheet, please visit the nearest Department of Revenue Office or call **1-800-TAX-9188** or (605) 773-7126 in the Pierre calling area. You can email your questions to: bustax@state.sd.us or find us on the web at : www.state.sd.us/drr

South Dakota
Department of Revenue
Business Tax Division
445 E. Capitol Ave
Pierre, SD 57501-3100

Aberdeen Area Office
419 Moccasin Drive
Aberdeen SD 57401-5085

Sioux Falls Area Office
300 S. Sycamore Ave, Suite 102
Sioux Falls, SD 57110-1323

Mitchell Area Office
417 N Main, Suite 112
Mitchell, SD 57301-7103

Watertown Area Office
1505 10th Ave, SE, Suite 1
Watertown, SD 57201-5300

Rapid City Area Office
4447 S. Canyon Rd, Suite 6
Rapid City, SD 57702-1889

Yankton Area Office
1900 Summit Street
Yankton, SD 57078-1951